

# CCDF Provider Eligibility Standards (PES) Packet

## LLEP HOME PROVIDER

## CCDF Provider Eligibility Standards Summary

Legislation was passed in 2001, 2002, 2003, 2005 and 2013, 2015 requiring childcare providers receiving Child Care and Development Funds (CCDF) to meet certain provider eligibility standards. This significant legislation amends Sections 12-17.2 of the Indiana Code and impacts all childcare providers receiving these funds.

Child Care providers must be able to demonstrate compliance with these standards **prior** to the receipt of any CCDF funds. The Office of Early Childhood and Out of School Learning (OECOSL), Legally Licensed Exempt Provider (LLEP) Department, will be responsible for the verification of compliance with these standards

### 1. Working Smoke Detectors

- A home shall have smoke detectors at the top of each stairwell (excluding the basement), one adjacent to the area where the children will be sleeping and **one in the basement**.

### 2. Fire Extinguishers

- A home shall maintain a two and one-half (2 ½) pound or greater ABC multiple purpose fire extinguisher on each floor of the facility with an additional extinguisher in the kitchen area.

### 3. Exits

- The home shall have two exits, other than windows, located on different sides of the facility that are not blocked and do not require passage through a garage or storage area where hazardous materials are stored and may be operated from the inside without the use of a key or any special knowledge. If your second exit is out to a balcony, the balcony must have a permanent set of stairs down to the ground.

### 4. Fire Drills

- The provider must conduct monthly documented fire drills in accordance with the rules of the fire prevention and building safety commission.

### 5. Intradermal Tuberculosis (TB) Testing

- The provider, any individual 18 and older who resides in the home and any employee, caregiver or volunteer shall have proof of a current TB test prior to employment or volunteer services.
- The provider shall maintain annual documentation from a physician reflecting the results of symptom screening for tuberculosis for the provider, employee, caregiver, or volunteer with a history of latent or active Tuberculosis.

### 6. Emergency Plans

- All providers shall have written plans for notifying parents of illness, serious injury, or death of a provider; care in an emergency and emergency evacuation plans which are posted in a conspicuous location.

### 7. CPR/First Aid Certification

- The provider, employees, caregivers and volunteers serving as a caregiver shall maintain current certification in First Aid.
- The provider shall assure that at least one adult annually certified in CPR for all age groups of children receiving care is present at all times when care is being provided.

### 8. Running Water

- A home shall have hot and cold running water from an approved water source available in an area of the facility where childcare is provided. If water is not provided by a municipal water source, the provider shall provide documentation of a water quality test.
- Water temperature will be tested at the time of the home inspection and must register at least 100 degrees Fahrenheit.

## 9. Working Telephone

- A home shall have a working telephone where the provider operates a childcare program.
- The provider must have a communication device (which may be the telephone required above) that is approved by the Office and compatible with the automated time and attendance tracking system approved by the Office.
- The provider will need to show a bill for current service and keep phone records to show proof of continuous service for recertification the following year.
- The phone number must be accurate and will be checked at the time of the verification visit.

## 10. Inaccessible Firearms, Poisons, Chemicals and Medications

- The provider shall provide a safe environment by ensuring that firearms, ammunition, poisons, chemicals and medications are inaccessible to the children in their care.
- Firearms and ammunition shall be secured in a locked area, by a key or combination, in an area where children cannot gain access.
- Inaccessible for poisons, chemicals and medications means that in lieu of a locked (key or combination) cabinet, the items mentioned above must be kept in an area inaccessible to the children. This could mean locked closets, rooms, garages, basements or medicine boxes. **Childproof locks will not be acceptable.**
- The LLEP Consultant will inspect all areas that are accessible to children as well as garages if the escape route passes through this part of the home. All bathrooms and the kitchen will also be inspected.

## 11. Alleged perpetrator, Child Abuse and Neglect

- The provider, any employee, caregiver or volunteer shall provide evidence that they have not been named as an alleged perpetrator in the Child Protection Index. Forms will be provided that will give the verifying agency permission to check this registry.

## 12. National Criminal History Checks

The provider shall agree to National Fingerprint Criminal History Checks for the provider, anyone 18 and older residing in the home, all employees, caregivers and volunteers who have direct contact with a child receiving care. National Fingerprint Criminal History Checks must be completed using the services of IdentoGo who can be reached at 877-472-6917 or [www.ibtfingerprint.com](http://www.ibtfingerprint.com). All required National Fingerprint Criminal History Checks are completed at the provider/individual's expense. The original receipt should be kept in the provider/individual's records.

- All criminal history reports must be clear of any felonies and/or misdemeanors related to the health or safety of a child. As well as, any felony sex offense or other offense classified as a dangerous felony or any other felony less than 10 years old as of discharge date from probation, imprisonment or parole, and any misdemeanor related to welfare fraud.
- Providers are also responsible for reporting any police investigations, arrests or criminal convictions not listed on any National Fingerprint Criminal History Check for any individual required to provide such a report.
- The provider shall maintain a written policy requiring all employees, caregivers and volunteers who have direct contact with a child receiving care to report any criminal convictions to the provider.

## 13. Drug Test

- The provider, anyone 18 and older residing in the home, employee, caregiver and volunteer caregiver shall provide, at the individual's expense, results of a 5 panel drug test that documents the individual is free of the presence of illegal controlled substances.
- Drug testing are required prior to employment or participation in the CCDF voucher program. Additional drug testing may be required of an individual who is suspected of non-compliance.
- A provider who suspends an individual based on the results of a drug test shall maintain a written policy for reinstatement following rehabilitation and drug testing results that are negative for a prohibited substance.

#### **14. Immunizations**

- The provider shall maintain and annually update documentation of age appropriate immunizations for all children including the providers own children.

#### **15. Tobacco and Substance Policy**

- The provider shall maintain a written policy prohibiting the use of tobacco, unintended use of a toxic substance, use of alcohol; use or possession of alcohol and use or possession of illegal substances, in the facility where childcare is operated when childcare is being provided.
- The provider must sign a Tobacco and Substance Policy statement provided by the Office or developed by the provider.
- The LLEP Department will confirm the provider, anyone residing in the home, employees, caregivers, volunteers and any other individuals are in compliance with this policy by observation during the facility inspection.

#### **16. Supervision Policy**

- The provider shall ensure that a child in the provider's care is within sight or sound at all times.
- The LLEP Consultant will confirm this by observing that the provider is supervising the children during the facility inspection.

#### **17. Safe Sleeping Practices**

- A provider intending to care for children less than 12 months of age shall be certified in safe sleep practices by participating in the Safe Sleeping Practices training provided by Early Learning Indiana.
- A provider must assure all caregivers of children under 12 months of age follow safe sleeping practices.

#### **18. Restroom and Hand Washing Standards**

- A provider must assure all caregivers are following appropriate restroom and hand washing procedures, as defined by The Office, are followed at all times.
- The home must have toilets, which are in proper working order, accessible to children, and kept clean.
- A provider shall assure all caregivers are following appropriate diapering guidelines defined by the Office.
- The LLEP Consultant will confirm this by observation during home inspection.

#### **19. Discipline Policy**

- A provider shall have a written discipline policy, which includes the type of discipline to be used, and under what circumstances it will be used. This plan must include information about how the policy will be modified to meet a specific child's age and/or abilities, if applicable. Parents of children in your care shall receive a copy of this policy. The provider must maintain a copy of the policy, signed by the parent/guardian of the child, in the child's records.
- A provider shall assure all caregivers are following the discipline policy.
- The LLEP Consultant will confirm this by observation during the home inspection.

#### **20. Unscheduled Visit**

- A provider shall allow parents/guardians to make unscheduled visits to the home anytime childcare is being provided.

#### **21. Transportation**

- A provider shall provide a written statement stating their intent to transport or not transport children and the age of children to be transported.
- A provider who does transport children shall:
  - ✓ Obtain written permission from the child's parent/guardian prior to transport (Sample transportation permission slip may be obtained from The Office; and
  - ✓ Assure the driver has met all employee or volunteer requirements; and

- ✓ Assure the driver holds a valid driver's license; and
- ✓ Assure the vehicle used for transport is properly licensed and insured.
- ✓ Submit a written transportation policy which includes age groups being transported.
- A provider shall identify the vehicle(s) used to transport children and provide proof of valid registration and valid insurance.
- A provider must follow Indiana state laws regarding car seats and seatbelt usage at all times.

## **22. Age of Caregivers**

- A provider shall be at least 18 years of age.
- A provider shall assure any caregiver working without supervision is at least 18 years of age.
- A provider shall assure any caregiver less than 18 years of age, but not less than 14 years of age, is supervised at all times by a caregiver at least 18 years of age when they are providing child care.
- The LLEP Consultant will confirm this by observation during the home inspection.

## **23. Child Abuse & Neglect Prevention and Detection Training**

- A provider shall verify all employees, caregivers or volunteers have received training concerning child abuse & neglect prevention and detection not more than three (3) months after the individual begins employment or volunteer duties.
- A provider shall maintain documentation of the employee, caregiver or volunteer training with the employee, caregiver, volunteers file.
- The provider is required to give all employees, caregivers and volunteer written material provided by FSSA in regards to reporting child abuse and neglect.
- Any employee, caregiver, volunteer who has reason to believe that a child in the provider's care is a victim of child abuse or neglect shall make a report as required under IC 31-33-5.
- Information about Child Abuse & Neglect Detection and Prevention Training opportunities can be received from your local Child Care Resource and Referral agency or calling 866-865-7056

## **24. Orientation**

- The provider shall have a signed orientation training documenting their understanding of orientation topics. (Sample of required topics may be obtained from the Office.)
- Before beginning employment or volunteer duties, the individual must receive a formal orientation to the program/home.
- A provider shall document the completion of employee/volunteer orientation training and maintain the documentation in the employee, caregivers, volunteer's file.

## **25. Employee Records**

- A provider shall maintain, at the home where the care is being provided, staff files that include all required documentation and trainings. The provider shall make the files and all documentation available to The Office upon request.

## **29. Visits by FSSA**

- A provider must allow, during normal business hours, the State or an agent of FSSA to inspect the home where a childcare program operates.

## **30. Parent Notification of the Injury or Death of Child**

- A provider is required to immediately notify a parent or legal guardian if a child in their care is injured, has a serious bodily injury that requires medical attention (physician, dentist, registered nurse, licensed practical nurse, paramedic or emergency medical technician) or death of a child.

## **31. FSSA Notification of the Injury or Death of Child**

- A provider must notify The Office of Early Childhood and Out of School Learning or an agent of FSSA within 24 hours of any injuries or serious bodily injuries to a child.

- The death of a child must **immediately** be reported to The Office of Early Childhood and Out of School Learning or an agent of FSSA.

### **32. Safe Conditions**

- A provider must have and maintain a written policy describing how you maintain safe conditions in your childcare home and safety of motor vehicles used to transport children.
- At the time a provider establishes the written policy and at the time of any subsequent change to the written policy, the provider shall:
  - file with The Office;
  - post in a public location in the home where the provider operates a child care program; and
  - provide to the parent or guardian of each child in the care of the provider; a copy of the written policy or change.

### **33. Daily Activities**

- A provider must make available daily activities appropriate to the age, developmental needs, interests, and number of children in your care. This must include both active and quiet play. You may include the use of safe, age-appropriate toys, games and equipment for indoor and outdoor play.
- Daily outdoor is required unless one (1) of the following apply, Severity of the weather poses a safety or health hazard or a health related reason for a child to remain indoors is documented by the child's parent, guardian or physician.

### **34. Nutrition**

- A provider must make available to each child in their care: appropriately timed, nutritious meals and snacks in a quantity sufficient to meet the needs of the child. (This does not eliminate sack lunches brought from home.). Drinking water **must** be available at all times.

### **35. Group Size and Ratios**

- As a provider operating a child care program in a home you must follow ratios and group sizes.
- If you will be caring for no more than sixteen (16) children at a home you must maintain a ratio and group size that apply to a child care home under IC 12-17.2-5
- If you will be caring for more than sixteen (16) children at a home you must maintain a ratio and group size that apply to a child care center under IC 12-17.2-4.

### **36. Continuing Education**

- At least twelve (12) hours of continuing education approved by the Office of Early Childhood and Out of School Learning (OECOSL) and related to the age appropriate educational development, care and safety of children unless the individual is the parent, stepparent, guardian, custodian or other relative to **each** child receiving care.

### **37. Health and Safety Orientation Training**

- The training will support basic health and safety standards designed to prevent harm to children. This training is required for all volunteers, caregivers, teachers, directors and any individual included in staff to child ratios/group size in 10 specific health and safety topic areas.
- Training in each applicable topic area, appropriate to the provider setting and age of children served is needed to meet the Health and Safety Orientation training.

**Definition of a volunteer:** As defined in IC12-7-2-199.2, A volunteer is an individual who, without compensation, provides services to a child care home, child care center, or child care ministry for at least 8 hours per month.

- If an individual is not a volunteer, they are considered a guest. A guest **may not** be left alone with child receiving care at the home/facility at any time and may not be counted as a caregiver.

If you are able to meet these standards, please contact your LLEP Consultant to assist you in any way.  
LLEP HOME PACKET R2017

For a complete list of the Laws, Rules and Related Policies for Child Care Development Fund (CCDF) please go to <http://www.in.gov/fssa/carefinder>

### **Possible Changes to Your Participation**

After you have been certified as a CCDF Eligible Provider, your certification can be changed. This law outlines certain home/facility conditions, as defined by this law, which may place the child(ren) in your care at risk can result in Emergency Decertification. If these conditions exist, you will be unable to receive CCDF payment effective immediately.

Additionally, this law includes gives reasons for revocation of your ability to receive CCDF payment. If it is determined the provider (applicant) has given false statements on an application or any records required by the Division of Family Resources, there are credible allegations the provider has committed fraud, or if criminal charges of fraud have been filed against you, your CCDF eligibility will be revoked. If this happens, you will not be able to reapply to become a CCDF Eligible Provider for at least 2 years.



# APPLICATION REQUEST FOR CCDF PROVIDER ELIGIBILITY STANDARDS CERTIFICATION

State Form 56696 (R / 9-19)  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
OFFICE OF EARLY CHILDHOOD AND OUT OF SCHOOL LEARNING

First name of provider				Last name of provider			
Name of business (if applicable)						Year facility built (required)	
Address of home / site (number and street, city, state, and ZIP code)						County	
Address of home / site (if different from home address) (number and street, city, state, and ZIP code)							
Home (landline) telephone number (REQUIRED) ( )			Cellular telephone number (if applicable) ( )			Additional contact number (if applicable) ( )	
Fax number (if applicable) ( )			E-mail address (if applicable)				
Age(s) of children <input type="checkbox"/> Infant <input type="checkbox"/> Toddler <input type="checkbox"/> Pre-school <input type="checkbox"/> School-age							
Days of Operation	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
From:							
To:							
Twenty-four (24) Hours?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Names of All People Residing, Working or Volunteering in the Child Care Home					Date of Birth (month, day, year)		Relationship to Applicant
As part of your daycare services will you be transporting children for any reason (school, field trips, etc.)? <input type="checkbox"/> Yes <input type="checkbox"/> No							
Does the location where care is being provided have two exits, other than windows, located on different sides of the building? <i>If the answer is No the location does not meet CCDF requirements.</i> <i>If the second exit is out to a balcony, the balcony must have a permanent set of stairs down to the ground.</i> <input type="checkbox"/> Yes <input type="checkbox"/> No							
Does the location where care is being provided have City Water or Well Water? <input type="checkbox"/> City Water <input type="checkbox"/> Well Water							
<ol style="list-style-type: none"><li>Please provide a copy of your business permit to operate a child care program with this Application.</li><li>Please provide signed release(s) to complete criminal history, Child Protective Services (CPS) and Sex offender registry checks for all adult household members, assistants, and volunteers.</li></ol>							
<p>By my signature below, I hereby certify all documentation submitted is true and correct to the best of my knowledge.</p> <p>I understand that I will be visited by a representative from the Office of Early Childhood and Out of School Learning (OECOSL). The visit will be scheduled after all required documentation is received by the Legally Licensed Exempt Provider (LLEP) Department. The verification visit will confirm compliance of the required CCDF Provider Eligibility Standards for receipt of CCDF childcare voucher dollars. If the provider eligibility standards are met with satisfaction, I will be certified by the Family and Social Service Administration, OECOSL, as a certified LLEP CCDF.</p> <p>If any changes are made to my Safe Conditions Policy after it is established I will submit the updated version to the Office of Early Childhood and Out of School Learning's (OECOSL) LLEP Department.</p> <p>I also understand I must allow unscheduled visits by a parent or legal guardian to my childcare program during the hours my child care program is in operation.</p>							
Signature of provider						Date signed (month, day, year)	



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Additionally, this law includes gives reasons for revocation of your ability to receive CCDF payment. If it is determined the provider (applicant) has given false statements on an application or any records required by the Division of Family Resources, there are credible allegations the provider has committed fraud, or if criminal charges of fraud have been filed against you, your CCDF eligibility will be revoked. If this happens, you will not be able to reapply to become a CCDF Eligible Provider for at least two (2) years.



# HOUSEHOLD MEMBER / EMPLOYEE / VOLUNTEER INFORMATION

State Form 56874 (R / 1-20)  
FAMILY AND SOCIAL SERVICES ADMINISTRATION

**INSTRUCTIONS:** Please print or type. Please list the name of all individuals residing in the home, including the provider.  
Please list the names of all employees / volunteers working at the daycare, including the provider.  
You must maintain a file for your household members eighteen (18) and older and for each employee / volunteer which includes all of the required documentation. This file must be available to the Legally Licensed Exempt Providers (LLEP) Consultant to review for completeness / compliance with Provider Eligibility Standards.

Name of provider

## HOUSEHOLD MEMBERS

☐ Check here if there are currently no individuals residing at the daycare location.

Printed Name of Household Member	Age	Date of Birth (month, day, year)

## EMPLOYEES / VOLUNTEERS

☐ Check here if you currently do not have any employees or volunteers. Notify your LLEP Consultant if this changes in the future.

Printed Name of Employee / Volunteer	Age	Date of Birth (month, day, year)

I certify that the individuals listed above are members of my household or are employees / volunteers of my daycare. If other individuals move into this residence in the future or have been hired as an employee / volunteer, OR if any household member reaches the age of eighteen (18) during the certification period, I will notify the LLEP Department immediately and submit all necessary documentation. I understand my failure to provide this information will constitute non-compliance with the Child Care and Development Fund (CCDF) Provider Eligibility Standards and can result in immediate loss of my eligibility to receive CCDF funds.

Signature of authorized representative

Date (month, day, year)

Printed name

Title



# CONSENT TO RELEASE INFORMATION FOR LICENSED CENTER, LICENSED HOMES, UNLICENSED REGISTERED MINISTRIES, AND CCDF LLEPs

State Form 53323 (R6 / 5-18)

OFFICE OF EARLY CHILDHOOD AND OUT OF SCHOOL LEARNING

The information in this document is governed by privacy protection standards under IC 4-1-6.

In accordance with IC 12-17.2-4-3, IC 12-17.2-5-3, and IC 12-17.2-5-14, each staff member and/or volunteer shall complete a section of this form in order to have his or her background information checked.

You must return this completed form to your consultant. If information is missing or illegible, the form will be returned.

Name of facility / licensee / LLEP / applicant		County	
Address of facility (number and street)	City	State	ZIP code
Mailing address of facility (number and street)	City	State	ZIP code
E-mail address of facility			
License / registration number / LLEP number	License / registration / certification expiration date (mm/dd/yy)	Name of consultant	

By signing below, I hereby consent to a release of information from Child Protective Services and the Criminal Justice System to the Indiana Child Care Licensing Section, Office of Early Childhood and Out of School Learning, and to the licensee / applicant. The information may contain any prior criminal history, arrest record, or child protective service history and is sought to ensure the safety of children in child care settings. I also verify that all information given here is correct.

Legal Name (please print) First Middle Last			Maiden or other name		
Type <input type="checkbox"/> Applicant <input type="checkbox"/> Staff <input type="checkbox"/> Volunteer <input type="checkbox"/> Contractor <input type="checkbox"/> Practicum Student <input type="checkbox"/> Household member (should be over eighteen (18) years old)					
Do you have a Social Security number? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes, number.)		Date of birth (mm/dd/yy)	Sex	Race	
Telephone number ( ) ( )	Cellular number ( ) ( )	E-mail address			
Mailing address (number and street)		City	State	ZIP code	
List all other addresses you have lived at in the last five (5) years. (Please use reverse side if more room is needed.)					
Number and street	City	State	ZIP code	Beginning Date (mm/yy)	Ending Date (mm/yy)
Signature				Date signed (mm/dd/yy)	

## FOR OFFICE USE ONLY

OECOSL STAFF ONLY		Is this a Pre-K Provider that takes CCDF? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>NCH</b> <input type="checkbox"/> RF <input type="checkbox"/> NII <input type="checkbox"/> REJ <input type="checkbox"/> EXP <input type="checkbox"/> NRF <input type="checkbox"/> PEND <input type="checkbox"/> FBI NS		<b>SOR</b> <input type="checkbox"/> RF <input type="checkbox"/> VERIFY <input type="checkbox"/> NRF			
<b>CPI</b> <input type="checkbox"/> RF <input type="checkbox"/> VERIFY <input type="checkbox"/> NRF <input type="checkbox"/> PENDING		<b>CH</b> <input type="checkbox"/> RF <input type="checkbox"/> NO JLCHR <input type="checkbox"/> NRF			
Date checked (mm/dd/yy)	Staff Initials	Date checked (mm/dd/yy)	Staff Initials	Date checked (mm/dd/yy)	Staff Initials
Inkless date (mm/dd/yy)		Assessment number (s)		Inkless date (mm/dd/yy)	
<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ	<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ	<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ	<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ	<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ	<input type="checkbox"/> Q <input type="checkbox"/> PREV. Q <input type="checkbox"/> DQ <input type="checkbox"/> PREV. DQ
Staff Initials	Date (mm/dd/yy)	Staff Initials	Date (mm/dd/yy)	Staff Initials	Date (mm/dd/yy)
DQ reason		DQ reason		DQ reason	
Staff Initials that logged in:		Date (mm/dd/yy)		Staff Initials that logged out:	
				Date (mm/dd/yy)	

**Request for Taxpayer  
Identification Number and Certification**

Give Form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name/disregarded entity name, if different from above	
Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=0 corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
<input type="checkbox"/> Exempt payee	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
Employer identification number								
				-				

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

**Sign Here**    Signature of U.S. person ▶

Date ▶

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).
3. The IRS tells the requester that you furnished an incorrect TIN.
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(c), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 584 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$500 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorney's fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

### Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box, if you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-8, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

### Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>3</sup> The actual owner <sup>4</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>5</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(ii)(A))	The grantor <sup>6</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>1</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(iii)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

<sup>5</sup> Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 6406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# State of Indiana

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